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(Original Signature of Member)

114TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to increase the alternative  
simplified credit for research expenses.

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IN THE HOUSE OF REPRESENTATIVES

Mr. TIBERI introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to increase  
the alternative simplified credit for research expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Research and Experi-  
5       mentation Advances Competitiveness at Home Act of  
6       2016” or as the “REACH Act of 2016”.

1   **SEC. 2. INCREASE IN ALTERNATIVE SIMPLIFIED CREDIT**  
2                   **FOR RESEARCH EXPENSES.**

3           (a) **IN GENERAL.**—Section 41(c)(5)(A) of the Inter-  
4   nal Revenue Code of 1986 is amended by striking “14 per-  
5   cent (12 percent in the case of taxable years ending before  
6   January 1, 2009)” and inserting “20 percent”.

7           (b) **EFFECTIVE DATE.**—The amendment made this  
8   section shall apply to taxable years beginning after De-  
9   cember 31, 2015.